

# Title 32: PROFESSIONS AND OCCUPATIONS

## Chapter 58: PRACTICE OF PUBLIC ACCOUNTANCY

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**Maine Revised Statutes**  
**Title 32: PROFESSIONS AND OCCUPATIONS**  
**Chapter 58: PRACTICE OF PUBLIC ACCOUNTANCY**

Subchapter 1: GENERAL PROVISIONS

**§3961. DEFINITIONS**

*(REPEALED)*

SECTION HISTORY

1967, c. 321, §1 (NEW). 1967, c. 344, §1 (NEW). 1967, c. 544, §81 (RP).  
1987, c. 489, §1 (RP).

**§3962. UNLAWFUL PRACTICE**

*(REPEALED)*

SECTION HISTORY

1967, c. 321, §1 (NEW). 1967, c. 544, §81 (RP).

**§3963. LIMITATIONS**

*(REPEALED)*

SECTION HISTORY

1967, c. 321, §1 (NEW). 1967, c. 544, §81 (RP).

**§3964. PENALTIES**

*(REPEALED)*

SECTION HISTORY

1967, c. 321, §1 (NEW). 1967, c. 544, §81 (RP).

**§3965. PRIVILEGED COMMUNICATIONS**

*(REPEALED)*

SECTION HISTORY

1967, c. 321, §1 (NEW). 1967, c. 544, §81 (RP).

**§3966. CODE OF ETHICS**

*(REPEALED)*

SECTION HISTORY

1967, c. 321, §1 (NEW). 1967, c. 544, §81 (RP).

Subchapter 2: BOARD OF ACCOUNTANCY

**§3971. APPOINTMENT**

*(REPEALED)*

SECTION HISTORY

1967, c. 344, §1 (NEW). 1973, c. 625, §220 (AMD). 1975, c. 575, §§45A,46 (AMD). 1975, c. 771, §§367-369 (AMD). 1983, c. 413, §160 (AMD). 1983, c. 812, §235 (AMD). 1985, c. 106, §2 (AMD). 1987, c. 489, §1 (RP).

## **§3972. ORGANIZATION; POWERS AND DUTIES; COMPENSATION; EXPENSES**

**(REPEALED)**

### SECTION HISTORY

1967, c. 321, §1 (NEW). 1967, c. 344, §1 (NEW). 1967, c. 544, §81 (RP). 1979, c. 517, §§1,2 (AMD). 1983, c. 413, §161 (RPR). 1983, c. 812, §236 (AMD). 1985, c. 106, §3 (AMD). 1987, c. 489, §1 (RP).

## **§3973. REPORT; LIAISON; LIMITATIONS**

**(REPEALED)**

### SECTION HISTORY

1967, c. 321, §1 (NEW). 1967, c. 544, §81 (RP). 1977, c. 604, §32 (NEW). 1983, c. 553, §46 (AMD). 1983, c. 758, §11 (AMD). 1987, c. 489, §1 (RP).

## **§3974. BUDGET**

**(REPEALED)**

### SECTION HISTORY

1977, c. 604, §32 (NEW). 1983, c. 758, §12 (AMD). 1987, c. 489, §1 (RP).

## Subchapter 3: REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

## **§3980. CERTIFICATE**

**(REPEALED)**

### SECTION HISTORY

1967, c. 344, §1 (NEW). 1973, c. 625, §221 (AMD). 1987, c. 489, §1 (RP).

## **§3981. CERTIFIED PUBLIC ACCOUNTANTS**

**(REPEALED)**

### SECTION HISTORY

1967, c. 344, §1 (NEW). 1969, c. 590, §62A (AMD). 1971, c. 598, §77 (AMD). 1983, c. 413, §§162,163 (AMD). 1987, c. 489, §1 (RP).

## **§3982. RECIPROCITY**

**(REPEALED)**

### SECTION HISTORY

1967, c. 344, §1 (NEW). 1979, c. 517, §3 (AMD). 1987, c. 489, §1 (RP).

## **§3983. FEES; 2ND EXAMINATION**

*(REPEALED)*

### SECTION HISTORY

1967, c. 344, §1 (NEW). 1979, c. 517, §3 (AMD). 1983, c. 413, §164 (AMD). 1987, c. 489, §1 (RP).

## Subchapter 4: REGISTRATION OF PUBLIC ACCOUNTANTS

## **§3984. CERTIFICATE**

*(REPEALED)*

### SECTION HISTORY

1967, c. 344, §1 (NEW). 1977, c. 696, §246 (AMD). 1987, c. 489, §1 (RP).

## **§3985. REGISTRATION WITHOUT EXAMINATION**

*(REPEALED)*

### SECTION HISTORY

1967, c. 321, §1 (NEW). 1967, c. 344, §1 (NEW). 1967, c. 544, §81 (RP). 1969, c. 433, §89 (AMD). 1971, c. 544, §117 (AMD). 1971, c. 622, §118 (RP).

## **§3986. EXAMINATION**

*(REPEALED)*

### SECTION HISTORY

1967, c. 321, §1 (NEW). 1967, c. 344, §1 (NEW). 1967, c. 544, §81 (RP). 1969, c. 433, §90 (AMD). 1971, c. 598, §78 (AMD). 1979, c. 463, §§1,2 (AMD). 1983, c. 413, §§165,166 (AMD). 1987, c. 489, §1 (RP).

## **§3987. RECIPROCITY**

*(REPEALED)*

### SECTION HISTORY

1967, c. 321, §1 (NEW). 1967, c. 344, §1 (NEW). 1967, c. 544, §81 (RP). 1983, c. 413, §167 (AMD). 1987, c. 489, §1 (RP).

## **§3988. FEES**

*(REPEALED)*

### SECTION HISTORY

1967, c. 321, §1 (NEW). 1967, c. 344, §1 (NEW). 1967, c. 544, §81 (RP). 1983, c. 413, §168 (RPR). 1987, c. 489, §1 (RP).

## Subchapter 5: OTHER PROVISIONS

## **§3989. PARTNERSHIPS, CORPORATIONS AND OFFICES**

*(REPEALED)*

### SECTION HISTORY

1967, c. 321, §1 (NEW). 1967, c. 344, §1 (NEW). 1967, c. 544, §81 (RP).  
1979, c. 517, §4 (AMD). 1987, c. 489, §1 (RP).

## **§3990. PERMITS TO PRACTICE**

**(REPEALED)**

### SECTION HISTORY

1967, c. 344, §1 (NEW). 1975, c. 696, §3 (AMD). 1979, c. 517, §5 (RPR).  
1987, c. 489, §1 (RP).

## **§3991. REVOCATION OR SUSPENSION**

**(REPEALED)**

### SECTION HISTORY

1967, c. 344, §1 (NEW). 1977, c. 694, §620 (AMD). 1983, c. 413, §169  
(AMD). 1987, c. 489, §1 (RP).

## **§3992. DISCIPLINARY ACTION**

**(REPEALED)**

### SECTION HISTORY

1967, c. 344, §1 (NEW). 1977, c. 694, §621 (RPR). 1983, c. 413, §170  
(AMD). 1987, c. 489, §1 (RP).

## **§3993. REINSTATEMENT**

**(REPEALED)**

### SECTION HISTORY

1967, c. 344, §1 (NEW). 1977, c. 694, §622 (RP).

## **§3994. UNLAWFUL ACTS**

**(REPEALED)**

### SECTION HISTORY

1967, c. 344, §1 (NEW). 1973, c. 625, §222 (AMD). 1977, c. 696, §247  
(AMD). 1979, c. 517, §§6-9 (AMD). 1987, c. 489, §1 (RP).

## **§3995. EXCEPTIONS**

**(REPEALED)**

### SECTION HISTORY

1967, c. 344, §1 (NEW). 1979, c. 517, §10 (AMD). 1987, c. 489, §1 (RP).

## **§3996. INJUNCTION**

**(REPEALED)**

### SECTION HISTORY

1967, c. 344, §1 (NEW). 1983, c. 413, §171 (RPR). 1987, c. 489, §1  
(RP).

## **§3997. MISDEMEANORS**

**(REPEALED)**

SECTION HISTORY

1967, c. 344, §1 (NEW). 1979, c. 517, §11 (AMD). 1987, c. 489, §1 (RP).

## **§3998. SINGLE ACT**

**(REPEALED)**

SECTION HISTORY

1967, c. 344, §1 (NEW). 1987, c. 489, §1 (RP).

## **§3999. OWNERSHIP OF WORKING PAPERS**

**(REPEALED)**

SECTION HISTORY

1967, c. 344, §1 (NEW). 1987, c. 489, §1 (RP).

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